EXHIBIT J

ORDER: Eastern District of New York, Findley v. Trustoes of the Manville Personal injury Settlement Trust, Nov. 7, 2001

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The courts have received and reviewed the Financial Statements and Report of the Manville Personal Injury Settlement Trust for the period ending September 30, 2001. The courts note that there is a continuing rise in the number of claims and that the amount payed [sic] pro rata on claims has been reduced from 10 percent to 5 percent of the original value. The courts take judicial notice of the continuing media and other campaigns encouraging a flood of new claims.

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This combination of events, together with the increasing number of bankruptcy filings by asbestos related entities, suggests that there may be a misallocation of available funds, inequitably favoring those who are less needy over those with more pressing asbestos related injuries.

